

STATE OF IDAHO

W-2 AND 1099

MAGNETIC REPORTING

SPECIFICATIONS

Revised October 2005
Idaho State Tax Commission
PO Box 36
Boise, Idaho 83722-0410
Publication STC-INF-1

Magnetic Media Transmitter

RE: 2005 Specifications

The due date for filing W-2s and 1099 information returns is February 28, 2006

There will be no changes to the “RS” (state) record for the filing of your W2’s.

Cartridges (3480 & 3490), diskettes and CDs will be accepted. (We will not accept tapes.)

We will follow the Social Security Administration’s, MMREF specifications for the filing year 2005.

We will follow the IRS specifications, for 1099’s, for filing year 2005. These specifications can be found in Pub 1220 or on their web site: www.irs.gov/pub

A completed form 96-T (W2’s) **must** accompany the magnetic media for wage and tax statements (W-2).

A completed form 96-T and form 96 **must** accompany the magnetic media file for information returns (1099s).

Failure to enclose a current form 96-T and or form 96 will result in the return of your media. An updated form 96-T transmittal form is enclosed.

Magnetic media cartridges **must not** contain compressed files. Multiple diskettes must be clearly labeled. If a set, make sure they are in order (i.e. 1 of 3, 2 of 3, 3 of 3 etc). Failure to comply could result in the media running invalid and being returned.

The specifications and form 96-T are on our web site at: www.tax.idaho.gov/taxpros/specifications

If you have any questions or concerns, please give me a call.

Thank you,

Linda Bray
Magnetic Media Coordinator
Tel # 208-334-7787
Fax # 208-334-7650

lbray@tax.idaho.gov

New for 2005	2
Major Problems Encountered	4
Introduction	7
Who Should File	7
Where To File	7
When To File	7
Request For Extensions	8
How To File	8
Combined Federal/State Filing Program For 1099s	8
Magnetic Cartridge Information Reporting	8
Magnetic Cartridge Specifications	9
Cartridge Label Characteristics	9
Diskette Information Reporting	10
Diskette Reporting Specifications	10
Diskette Label Characteristics	11
W-2 Instructions using MMREF format	12
1099 Instructions	14
Cartridge Processing	14
Diskette Processing	15
Commonly Asked Questions and Answers	17
Appendix A - Form 96-T, Idaho Magnetic Media Transmittal	19
Appendix B - Form 96, Idaho Annual Information Return	22
Appendix C - Programmer's Checklist	23

MAJOR PROBLEMS ENCOUNTERED

After preparing your files, we encourage you to verify the format and content of each type of record to ensure the accuracy of your data submission. This may eliminate the need for the Tax Commission to return your file for replacement, and reduce the likelihood of a penalty charge for incorrect submission. We strongly urge you to print your data before shipping to make sure you have good data in your records according to the format found in this procedure. This is especially true if your files were prepared by a third party service bureau, or if you used a preprogrammed software package. If you purchased your software package for a previous tax year, it may not be valid for reporting your tax year 2005 information.

Following are some of the most common problems with magnetic media files submitted to the Tax Commission, which result in files being returned to the filer.

W-2's

1. MISSING, INCOMPLETE OR INCORRECT INFORMATION ON FORM 96-T.

Technical information on Form 96-T is required before we can process your file. This form must be included with your media.

2. NO BACKUP COPIES RETAINED BY THE EMPLOYER

IRS requires employers to retain a copy, or be able to reconstruct the data for four years. If your media is returned for correction, you should be able to make corrections and refile within the specified time.

3. INCORRECT FILE NAME ON W-2 DISKETTES

The file name of the diskette must be W2REPORT. If the file has any other name, the diskette will be returned unprocessed.

4. INCORRECT/INVALID IDAHO WITHHOLDING ACCOUNT NUMBER IN THE "RS" RECORD.

Your "RS" records should be checked to ensure the Idaho account number is formatted correctly. DO NOT enter blanks, hyphens, alpha characters, commas, all nines or all zeros.

These fields must be RIGHT JUSTIFIED and zero filled. This formatting differs from the Social Security specifications.

The account number is assigned by the Idaho State Tax Commission upon application for a withholding number. It is printed on the Idaho Withholding Tax Form 956. (Examples available upon request).

5. INCORRECT/INVALID EIN/ACCOUNT NUMBER COMBINATION BETWEEN THE EMPLOYER "RE" RECORDS AND THE STATE "RS" RECORDS.

If the EIN/account number combination does not match our files, the magnetic media will be

rejected. These fields may be verified on Idaho withholding Form 956. The EIN is the first nine digits; the account number is the second nine digits in the printed line on the lower right side of the forms.

If you find a discrepancy, call the Magnetic Media Coordinator at (208) 334-7787.

6. FAILURE TO INCREMENT THE REPORTING YEAR

The tax year should be updated in code RE and RS records.

7. FAILURE TO IDENTIFY SEQUENCING

If your data will not fit on one diskette or CD, the external label must reflect the correct processing sequence (i.e. 1 of 3, 2 of 3, 3 of 3). Failure to do so may result in the error message "Required record is missing." If you submit more than one diskette, but the two should be processed separately, label them each 1 of 1. Do not split a single record across tapes on diskettes. (Example: half of a RS record on tape A and the other half on tape B.) **Each cartridge must be a separate file; we cannot process multiples.**

8. MULTIPLE ACCOUNTS

Following the last RW-RS record combination, create an RT record and then the new RE record for the next employer. Make sure each file is complete (RA through RF record), and only one RF record at the last of the files

9. INCORRECT FIPS CODE

In the RS Record use "16" for Idaho, not "ID." This should be in location 3 and 4. Do Not use blanks for a non-Idaho record. Check the federal specifications book for a list of valid state postal codes (FIPS CODE).

10. W-2Cs OR CORRECTED 1099s

Corrected W-2s or 1099s must be submitted on paper.

11. INCORRECT RECORD OR BLOCK SIZE

A. Incorrect Record Size

The only valid record size for W-2s is 512 for MMREF format. If the incorrect record size is entered, the data will not process correctly. The most common error as a result of this is "Invalid Record Type."

B. Incorrect Block Size on the Transmittal

The block size is equal to the record size times the number of records in the block. This number must be a multiple of the record size.

EXAMPLE: Record size = 512
Records per block = 10
Block size = 5120

GENERAL FILING INSTRUCTIONS

INTRODUCTION

The purpose of this publication is to provide a unified format for the reporting of information returns (W-2, 1099) to the Idaho State Tax Commission. This publication is for the preparation of 2005 information returns only. It is updated yearly to reflect necessary changes.

NOTE: The State of Idaho participates in and encourages the 1099 Combined Federal/State Filing Program. Refer to IRS Pub 1220, Section 16 for information on this program.

WHO SHOULD FILE

All employers, or agents acting for a single employer or groups of employers, must file information returns with the State of Idaho. Information returns may be submitted on paper, cartridge, 3 1/2 inch diskettes or CD. Care must be taken to avoid duplicate reporting. If you use a service bureau to do your filing, please be sure it receives a copy of this publication and that it gets on our mailing list to receive the publication annually.

For W-2 magnetic reporting requirements, see IRS Code 6011. If you are required to file magnetically with the IRS, you must file magnetically with the State of Idaho unless you have fewer than 50 Idaho employees.

If you report more than two hundred fifty 1099 returns, we suggest that they be filed magnetically.

WHERE TO FILE

Mail the magnetic media with required 96-T, and refer any correspondence to:

Magnetic Media Coordinator
Idaho State Tax Commission
800 Park Blvd Plaza IV
PO Box 36
Boise, Idaho 83722-0410
(208) 334-7787

WHEN TO FILE

Year 2005 information returns must be provided to individual taxpayers no later than January 31, 2006. This information must be filed with the Idaho State Tax Commission by **February 28, 2006**.

REQUESTS FOR EXTENSIONS

Filing extensions may be granted for up to 30 days upon written request to the Commission. This applies to tape and diskette filing. The granting of an extension to file information returns is not an extension to provide information to taxpayers by January 31, 2006. Submit your written request to the Magnetic Media Coordinator (see WHERE TO FILE) by February 28, 2006.

HOW TO FILE

This publication contains filing procedures for information returns. Updated procedures will be provided to previous year filers upon publication. Only current year filing instructions can be used for submission and processing. See the following pages for specific tape and diskette filing instructions.

COMBINED FEDERAL/STATE FILING PROGRAM FOR 1099s

The State of Idaho participates in and encourages the 1099 Combined Federal/State Filing Program. This program allows the payer or its agent to file an information return with the federal government and authorizes the release of this information to the applicable state involved.

To take advantage of this program, the payer or agent must first obtain permission from the IRS to participate. Information on this program may be obtained from IRS Pub 1220.

The following information returns **may be** filed under the Combined Federal/State filing Program:

1099 - Misc

1099 - R

After approval has been granted by the IRS to participate in the Combined Federal/State Filing Program, a copy of the letter of approval and a copy of the IRS Form 6847 "Consent for Internal Revenue Service to Release Tax Information" must be sent to the address under WHERE TO FILE.

MAGNETIC CARTRIDGE INFORMATION REPORTING

The Idaho State Tax Commission will process W-2 and 1099 returns submitted on magnetic media, but they must be submitted in accordance with this publication and IRS Pub 1220. Media not meeting the criteria in this publication will be returned for correction. Failure to meet the criteria by the due date may result in a penalty of \$2.00 per statement for each month or portion of a month the information is delinquent until corrected.

Prior approval to submit magnetic media returns is not required nor is the submission of test media.

All media submitted must be in formats required by appropriate federal guidelines and modified by this publication. Please refer to referenced federal publications and IRS Pub 1220 for detailed descriptions of record formats. Additional data requirements or modifications are listed on the following pages for each type of return.

W-2 cartridges must be accompanied by: Form 96-T, Idaho Magnetic Media Transmittal (Appendix A)

1099 cartridges must be accompanied by: Form 96, Idaho Annual Information Return (Appendix B) Form 96-T, Idaho Magnetic Media Transmittal (Appendix A)

Magnetic media will not be returned after processing. Media with unresolved errors will be returned to the payer or transmitter as indicated on your Form 96-T. The tape must be corrected and resubmitted within 15 days.

MAGNETIC CARTRIDGE SPECIFICATIONS

1. General

These specifications define the required format and contents of the records to be included in the media file when submitting information returns to the Idaho State Tax Commission.

2. Submitted media must be EBCDIC or ASCII coded and meet the following criteria:

- 9 track EBCDIC (Extended Binary Coded Decimal Interchange Code)
with:
 - i. odd parity
 - ii. A density of 1600 or 6250 BPI
 - iii. 18 track for 3480 cartridge.
- 9 track ASCII (American Standard Coded Information Interchange)
with:
 - i. odd parity
 - ii. A density of 1600 or 6250 BPI
 - iii. 18 track for 3480 cartridge.
- Specific information pertaining to record layouts and record lengths is furnished in special reporting sections which follow.

CARTRIDGE LABEL CHARACTERISTICS

1. Internal labels are not required but, if used, the following applies:

- a. Header Label
 - i. The header label and data must be in the same recording mode.
 - ii. Internal tape labels must be one of the following:
 - 1. IBM Standard Labels
 - 2. ANSI Standard
- b. Trailer Label
 - i. Standard trailer labels may be used provided that they begin with 1EOR, 1EOF, EOR1, EOF1, EOVS or EOVS.
 - ii. Consist of a maximum of 80 positions.

2. External label is required and must reflect
 - a. Business name
 - b. Record size (for W-2s this must be 512; for 1099s this must be 750)
 - c. Type of return (W-2 or 1099)

DISKETTE AND CD INFORMATION REPORTING

The Idaho State Tax Commission will process W-2 and 1099 returns submitted on 3 1/2 inch diskettes or CDs, but they must be submitted in accordance with this publication. Diskettes or CDs not meeting the criteria in this publication will be returned for correction no more than two times. Failure to meet the criteria by the due date may result in a penalty of \$2.00 per statement for each month or portion of a month the information is delinquent until corrected.

Prior approval to submit diskettes or CDs is not required nor is the submission of a test diskette or CD.

All diskettes and CDs submitted must be in formats required by appropriate federal guidelines and modified by this publication. Please refer to referenced federal publications and IRS Pub 1220 for detailed descriptions of record formats. Additional data requirements or modifications are listed on the following pages for each type of return.

W-2 diskettes and CDs must be accompanied by:

Form 96-T, Idaho Magnetic Media Transmittal (Appendix A)

1099 diskettes and CDs must be accompanied by:

Form 96, Idaho Annual Information Return (Appendix B).

Form 96-T, Idaho Magnetic Media Transmittal (Appendix A).

Diskettes that process successfully will not be returned.

DISKETTE AND CD REPORTING SPECIFICATIONS

1. General

These specifications define the required format and contents of the records to be included on the diskette or CD file when submitting information returns to the Idaho State Tax Commission.

2. Submitted diskettes must be 3 1/2 inches in diameter and must be recorded in standard ASCII code.
3. Each type of information return (1099 or W-2) must be submitted on a separate diskette.
4. Each type of information return submitted on diskette or CD must have a file name, as follows
 - a. W-2 File name must be W2REPORT. If multiple diskettes are submitted, the file must be named W2REPORT.D01 on the first diskette and W2REPORT.D02 on the second diskette
 - b. 1099 File name must be 1099REPT. If multiple diskettes are submitted, the file must be named 1099REPT.D01 on the first diskette and 1099REPT.D02 on the second diskette.

5. Diskettes must meet one of the following specifications:

a. 3 1/2 inch DISKETTES (MS/PC-DOS V3.2 or higher):

- i. 1.44 Megabyte (high density or MF/2HD or equivalent), 135tpi (80 tracks, 18 sectors per track).
- ii. 720 Kbytes (MF/2DD or equivalent), 135tpi (80 tracks, 9 sectors per track).

If an IBM PS/2 or other small footprint PC is used with 720 Kbytes double density diskettes (MF/2DD or equivalent), the diskettes must be explicitly formatted employing the 720 Kbytes option.

Any deviations from the above specification will not be accepted. These are different from the IRS and SSA, so take extra care when formatting your diskettes.

DISKETTE OR CD LABEL CHARACTERISTICS

1. External label is required and must reflect:

- A. Business name
- B. Volume sequence (VOL 1 of 3, 2 of 3, 3 of 3, etc. This applies to multi-volume diskette sets that need to be processed in the correct sequences. If this information is omitted, the diskettes will be processed individually.)
- C. Type of return (W-2 or 1099).

W-2 MMREF FORMAT

DISKETTE, CD, OR CARTRIDGE PROCESSING

1. Record Length:

Records must be a fixed length of 512 bytes per record. You must use UPPER CASE letter throughout the record.

2. Record Layouts

The records described below follow the requirements specified by the Social Security Administration (SSA) Magnetic Media Reporting publication for MMREF-1.

- a. **Code RA records:** Submitter Record –**required**
 - This record must be the first data record on each file. Make the address entries specific enough to ensure proper delivery precisely according to the specifications. Following MMREF – 1 specification.
- b. **Code RE record:** Employer Record - **required**. Follow MMREF-1 specifications
- c. **Code RW record:** Employee Wage Record -**required**. Follow MMREF-1 specification.
- d. **Code RO record:** Employee Wage Records -**optional**. If the employee has allocated tips, there must be a code RO for that employee. Follow MMREF-1 specifications.
- e. **Code RS record:** State Information Record -**required**. See state specifications. These records should follow its related Code RW record.
- f. **Code RT record:** Total Record - **required**. Follow MMREF-1 specifications.
- g. **Code RU record:** Total Record -**optional**. If a Code RO record was entered, then you must file this record. Follow MMREF-1 specifications.
- h. **Code RF record:** Final Record -**required**. Follow MMREF-1 specifications.

CODE RS RECORD LAYOUT

Field Position	Field Title	Length	Description and Remarks
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter 16 for Idaho postal numeric code. This field is required for all employees on the file. If an out-of-state employee, enter the appropriate postal code for that state. Do not enter blanks.
5-9	Filler	5	Fill with blanks.
10-18	Social Security Number	9	Enter the employee's social security number (SSN.)
19-33	Employee First Name	15	Enter employee's first name. Left justify and fill with blanks
34-48	Employee Middle Name	15	Enter employee's middle name or initial. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter employee's last name. Left justify and fill with blanks.
69-72	Suffix	4	Enter employee's alphabetic suffix. (Example: Sr, Jr.) Left justify and fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, suite, room number, etc.) Left justify and fill with blanks.
95-116	Delivery Address	22	Enter employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the postal abbreviation. For a FOREIGN address fill with blanks.
141-145	Zip Code	5	Enter the 5-digit zip code. For a FOREIGN address fill with blanks
146-149	Zip Code Extension	4	Enter the 4-digit zip code. If not known, left justify and fill with blanks.
150-247	Filler	98	Fill with blanks.
248-267	State Account Number	20	Enter state withholding account number. Do not enter hyphens or alpha characters. Right justify and zero fill.
268-273	Filler	6	Fill with blanks.
274-275	State Code	2	Enter 16 for Idaho postal numeric code. This field is required for all employees on the file. If an out-of-state employee, enter the appropriate postal code for that state. Do not enter blanks.
276-286	State Taxable Wages	11	Right justify and zero fill.
287-297	State Income Tax Withheld	11	Right justify and zero fill.
298-512	Filler	215	Fill with blanks.

1099 INSTRUCTIONS

CARTRIDGE PROCESSING

1. Record Length

- a. The records defined in this section must be blocked subject to the following:
 - i. A block must not exceed 32,250 tape positions.
 - ii. All records must be a fixed length of 750 positions
 - iii. All records except the Header and Trailer Labels must be blocked.
 - iv. Records must not span blocks.

2. Record Layouts

The records described below follow the Internal Revenue Service format. Please refer to IRS Pub 1220 (Rev 2005) for specific details.

a. Transmitter "T" Record

The "T" record is the first record on each file and has been created to facilitate current magnetic processing of information returns. The Transmitter "T" record must be followed by the Payer "A" record, which must be followed with Payee "B" records; however, the initial record on each file must be a Transmitter "T" record.

b. Payer/transmitter "A" record

Identifies the Payer and Transmitter of the tape files and provides the parameters for the succeeding payee "B" records. The computer programs for processing these files rely on an absolute relationship between this record and the immediately succeeding Payee "B" records to which they apply.

The "A" record fields are the same as outlined in the Internal Revenue Service Procedure.

c. Payee "B" record

This record type contains the payment information from individual statements. A record of this type will be the second record of the file.

The "B" record fields are the same as outlined in the Internal Revenue Service Procedure with the following modifications:

To report state income tax withholding on 1099-Rs:

Field Position	Field Title	Length	Description and Remarks
663-722	Idaho Withholding Account Number	60	Enter the state withholding permit number assigned by State of Idaho. Left justify and blank fill. Do not use the hyphen or W.
723-734	State Income Tax Withheld	12	Right justify and zero fill.

d. End of Payer "C" record

Write this record after the last payee "B" record for each payer/transmitter "A" record. For every "A" record on a file there must be a corresponding End of Payer "C" record.

The "C" record fields are the same as outlined in the Internal Revenue Service procedure.

e. State total "K" record

The "K" record is not required by the State of Idaho. A "K" record is created for the combined federal/state filing program. These files are submitted directly to the Internal Revenue Service, not to the State of Idaho

f. End of transmission "F" record

Write this record after the last End of Payer "C" record. This record should be followed only by a tape mark or tape mark and trailer label. The "F" record must be the same length as the Payee "B" record.

The "F" record is the same as outlined in the Internal Revenue Service procedure.

DISKETTE OR CD PROCESSING

NOTE: Name of file must be 1099REPT

1. Record Length:

Records must be a fixed length of 750 bytes per record.

NOTE: Delimiter character commas (,) must not be used.

2. Record Layouts

The records described below follow the Internal Revenue Service format. Please refer to IRS Pub 1220 specific diskette instructions.

a. Transmitter "T" Record

The "T" record is the first record on each file and has been created to facilitate current magnetic processing of information returns. The Transmitter "T" record must be followed by the Payer "A" record, which must be followed with Payee "B" records; however, the initial record on each file must be a Transmitter "T" record.

- b. Payer/transmitter "A" record
Identifies the Payer and Transmitter of the diskette files and provides the parameters for the succeeding payee "B" records.
The "A" record fields are the same as outlined in the Internal Revenue Service procedure.
- c. Payee "B" record
This record type contains the payment information from individual statements.
The "B" record fields are the same as outlined in the Internal Revenue Service procedure.
- d. End of Payer "C" record
Write this record after the last payee "B" record for each payer/transmitter "A"
For every "A" record on a file, there must be a corresponding End of Payer "C" record.

The "C" record fields are the same as outlined in the Internal Revenue Service procedure.
- e. State total "K" record
The "K" record is not required by the State of Idaho. A "K" record is created for the combined federal/state filing program. These files are submitted directly to the Internal Revenue Service, not to the State of Idaho.
- f. End of transmission "F" record
Write this record after the last End of Payer "C" record. The "F" record must be the same length as the Payer "B" record.
The "F" record fields are the same as outlined in the Internal Revenue Service procedure.

COMMONLY ASKED QUESTIONS AND ANSWERS

- 1. Q:** I want to file Idaho information returns on magnetic media for the first time; what must I do?

A: Follow the instructions in this publication. Prior approval to submit magnetic media returns is not required.
- 2. Q:** Do I need to send a test CD or diskette for approval?

A: No; we do not require test data. If you do submit test data, be sure to label it as "TEST." Include the Transmittal Form 96-T (Appendix A).
- 3. Q:** Is a transmittal form required with the magnetic media?

A: Yes; use Form 96-T (Appendix A).
- 4. Q:** Do I need to submit any other forms?

A: Yes; the following forms must also be submitted:

 - 1099s - Use Form 96 (Appendix B). **Form 956 is due if you need to report withholding.**
 - W-2s - Use Form 956 due by January 31, 2006.
- 5. Q:** I want to file under the Combined Federal/State Program for 1099s. Do I need approval of the state?

A: No. Approval for participation in this combined program is granted by the federal Government. We only need a copy of the letter of IRS approval and a copy of the IRS Form 6847 "Consent for Internal Revenue Service to Release Tax Information."
- 6. Q:** Do I need to notify the state every year that I will be filing combined federal/state data?

A: No; the approval letter must be submitted for the first year only. After that, notification is required only if a change occurs.
- 7. Q:** Can we report on both magnetic media and paper?

A: We prefer that only one media be used. Please be very careful to avoid submitting duplicate information. W-2 and 1099 corrections should only be reported on paper.
- 8. Q:** What is the minimum number of returns to be filed that requires magnetic media?

A: See IRS Code 6011 for W-2s. For employers who meet this requirement nationally but have fewer than 50 Idaho employees, the state will accept either paper or magnetic media filing.
If you report more than two hundred fifty 1099 returns, we suggest that they be filed magnetically. See instructions on Form 96 (Appendix B) for type of returns required.
- 9. Q:** What kinds of computer programs and diskettes must I use to submit my magnetic media information returns?

A: Use only MS/DOS (3.2 or higher and 3.3 or higher for 3 1/2 inch) compatible diskettes. The Tax Commission will accept the following diskette types:
3 1/2 inch diskettes

COMMONLY ASKED QUESTIONS AND ANSWERS

10. Q: What kinds of software can I use to produce my 5 1/4 and 3 1/2 inch diskettes?

A: You can use any software that allows you to create the records in the required format. Many software packages can be used to generate information returns on magnetic media.

11. Q: How must my diskette be labeled?

A: You may use IRS Form 5064, if available, or any other label to include transmitter name, type of return, and disk sequence (disk 1 of 2). In either case, include Form 96-T Idaho Magnetic Media Transmittal (Appendix B).

12. Q: Can the Tax Commission process high density diskettes?

A: Yes; the Tax Commission can process high density 3 1/2 inch diskettes.

13. Q: I place more than one type of 1099 on the same diskette or tape?

A: Yes; records of various return types and payers can be placed on the same media. However, the file must be structured as specified in the revenue procedure in terms of "T," "A," "B," "C," and "F" records.

14. Q: Must each diskette be treated as a separate file?

A: No; a file may consist of multiple diskettes.

15. Q: Must I remove carriage return/line feed characters from the end of each record?

A: No.

16. Q: If my media is returned for errors, can I correct the records in error and submit only the corrected records?

A: No; you must resubmit **ALL** records for each payer in error.

17. Q: Can money fields be signed?

A: No; all money fields must be unsigned. They must also be right justified and zero filled.

18. Q: Can I file a copy of my federal W-2 tape?

A: We prefer Idaho reporting only. If your data includes states that do not require "RS" records, we are unable to separate the non-Idaho records; therefore, your data is rejected. If this is the case, you must remove all "RW" records which do not have corresponding "RS" records.

19. Q: Where do I send the magnetic media?

A: MAGNETIC MEDIA COORDINATOR
IDAHO STATE TAX COMMISSION
800 PARK BLD PLAZA IV
PO BOX 36
BOISE ID 83722-0410

20. Q: How do I make corrections?

A: To change dollar amounts or SSNs, or to add a payee, you should send paper copies only. For W-2 corrections, use the federal W-2c. For 1099 corrections, send a paper 1099, marked "corrected."

IDAHO MAGNETIC MEDIA TRANSMITTAL
for Tax Year _____
W-2 AND 1099 INFORMATION REQUIRED

You must complete each section of this form. If you do not, we will return your media.

1. Name of transmitter <hr/> Address <hr/> <table style="width: 100%;"> <tr> <td style="width: 40%;">City</td> <td style="width: 10%;">State</td> <td style="width: 50%;">Zip code</td> </tr> </table>	City	State	Zip code	4. Number and type of media: <hr/> _____ Cartridge (s) <hr/> _____ CD (s) <hr/> _____ Diskette (s)
City	State	Zip code		
2. Name of person to contact about this magnetic media file <hr/> Address <hr/> <table style="width: 100%;"> <tr> <td style="width: 40%;">City</td> <td style="width: 10%;">State</td> <td style="width: 50%;">Zip code</td> </tr> </table>	City	State	Zip code	5. Type of submission (check one only): <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div>W-2 <input type="checkbox"/></div> <div>W-2G <input type="checkbox"/></div> <div>1098 <input type="checkbox"/></div> <div>1099-A <input type="checkbox"/></div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div>1099-B <input type="checkbox"/></div> <div>1099-C <input type="checkbox"/></div> <div>1099-Misc <input type="checkbox"/></div> <div>1099-R <input type="checkbox"/></div> <div>1099-S <input type="checkbox"/></div> </div>
City	State	Zip code		
3. Telephone number of contact person <hr/>				

Summary of Employers Included on Magnetic Media

6. Name of Employer or Payer	7. Idaho Withholding Account Number	8. Federal Employer Identification Number	9. Number of Employees or Payees	10. Total Idaho Wages from W-2s that match Form 956, line 1	11. Total Idaho Withholding from W-2s or 1099s that match Form 956, line 14
				\$	\$

FOR STATE USE ONLY

MAGNETIC MEDIA IS DUE FEBRUARY 28, 2006						
MAIL MEDIA TO: <div style="text-align: center;"> Magnetic Media Coordinator Idaho State Tax Commission 800 Park Blvd Plaza IV PO Box 36 Boise Idaho 83722-0410 </div> TELEPHONE: <div style="text-align: center;"> (208) 334-7787 </div>	Times run	#1	#2	#3	#4	#5
	Date Received					
	Uploaded By:					
	Reformat By:					
		<input type="checkbox"/> VALID <input type="checkbox"/> INVALID	<input type="checkbox"/> VALID <input type="checkbox"/> INVALID	<input type="checkbox"/> VALID <input type="checkbox"/> INVALID	<input type="checkbox"/> VALID <input type="checkbox"/> INVALID	<input type="checkbox"/> VALID <input type="checkbox"/> INVALID
	Date:					
	Confirmed:					

COMMENTS _____

Idaho Payer Summary for W-2 Magnetic Media Form 96-T

Name and address of transmitter	Employer Identification Number of transmitter (must be entered)
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Summary of Employers Included on Magnetic Media

[illegible]

FORM 96-T INSTRUCTIONS

You must complete Form 96-T and enclose it with your magnetic media. You must complete each identified area. Use as many attachments as necessary.

1. Transmitter

The person or company that mailed the magnetic media.

2. Contact Person

The contact person should be someone who has technical knowledge of the data being submitted.

3. Telephone Number

Telephone number of contact person.

4. Number of Magnetic Media

Enter the number of magnetic media submitted with this transmittal. Be sure to include the sequence of diskettes on the external label. **If each diskette is a complete set (i.e. record types "RA" through "RF"), sequence them all 1 of 1. If more than one diskette is required to process the set, sequence them 1 of 3, 2 of 3, and 3 of 3, etc.**

5. Type of Submission

Check the box indicating the type of filing. If you issued W-2s to employees showing wages and tax withheld, check the W-2 box. If you are reporting payments other than wages, check the appropriate 1099 box. For more 1099 information, refer to IRS Publication 1220 and the instructions printed on Idaho Form 96.

6. Name of Employer or Payer

Enter the name of the employer who pays wages (W-2s), or the name of the payer, the person or firm making the payment that is being reported (1099s).

7. Idaho Withholding Account Number

Enter the account number assigned by Idaho to the corresponding EIN. The account number is printed in the upper left portion of your Idaho Form 956. Do not use the hyphen or W. Anyone withholding Idaho tax must have an Idaho account number.

8. Federal Employer Identification Number

For each payer, enter the federal Employer Identification Number (EIN) assigned by the Internal Revenue Service. This consists of the first nine numbers printed at the bottom of your Idaho Form 956.

9. Number of Employees or Payees

Enter the number of Idaho employees (W-2s) or payees (1099s).

10. Total Idaho Wages

Enter the total amount of wages that match Form 956, line 1.

11. Total Idaho Withholding

Enter the total amount of Idaho withholding per W-2s or 1099s that match Form 956, line 14.

IDAHO ANNUAL INFORMATION RETURN

Name of person or organization	Social Security Number or EIN
Mailing address	
City, State and Zip Code	

PART I -- MAGNETIC MEDIA REPORTING

The reporting of 1099s on magnetic media is voluntary. If you want to report using this method, follow IRS specifications. You can contact any Idaho State Tax Commission office for a copy of the magnetic reporting specifications.

If you are registered with the IRS as a participant of the Combined Federal/State Filing Program, check here. ☐
Sign the form and return it to the Idaho State Tax Commission. See 2 under Instructions below.

PART II -- FORMS ATTACHED

		Number of Forms Attached
1. Form 1098, Mortgage Interest Statement, if the property was located in Idaho	1	
2. Form 1099-A, Acquisition or Abandonment of Secured Property, if the property was located in Idaho	2	
3. Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, if the property was located in Idaho or the service was performed in Idaho	3	
4. Form 1099-C, Cancellation of Debt, if the secured property was located in Idaho	4	
5. Form 1099-MISC, Miscellaneous Income, if issued for Idaho transactions	5	
6. Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., if Idaho income tax was withheld	6	
7. Form 1099-S, Proceeds From Real Estate Transactions, if Idaho property	7	
8. Form W-2G, Certain Gambling Winnings, if the gambling took place in Idaho	8	

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

Signature	Title	Date
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INSTRUCTIONS

You may use federal Form 1096 instead of this form.

1. File this form by the last day of February. Keep a copy for your records. Your information return must be filed on a calendar year basis even if your tax return is on a fiscal year basis.

2. Report and attach only the forms listed in Part II that apply to you. Filing these forms with Idaho is required even though you may be a participant of the Combined Federal/State Filing Program. The other information forms required by the IRS that are not listed in Part II are not required by Idaho. Do not send Idaho wage and tax statements with this form. Use Form 957-W.

3. Penalties. Penalties apply for failure to file a return, for late filing, and for filing a false or fraudulent return.

MAIL TO: Idaho State Tax Commission, PO Box 36, Boise, ID 83722-0410

APPENDIX C

PROGRAMMER'S CHECKLIST

Media

Cartridge reports

- The file must not be password protected or contain any security bytes in header labels.
- Create media file using blocking factor, internal label and character set requirements specified on page 9 of this publication.
- Cartridge density must be 1600bpi or 6250bpi and not compressed.

Diskette or CD reports

- Observe the labeling/file naming requirements on page 11 of this publication.
- All diskettes should be scanned for viruses before submission.
- Use only characters in diskette files.
- Do not compress data. Idaho will not accept back-up files or compressed files.
- If more than one diskette is needed for one file, number the diskettes in the order in which they must be run ("Vol 1 of _", "Vol 2 of _", and so on) on the external labels. Make sure that the first record on each succeeding diskette logically follows the last record of the prior diskette.
- There can be no blank records in the file.

Payment (Tax) Year

- Remember to change the tax year in the RE record each year the program is run. (The tax year = the year on the employees' W-2 copies.)
- Never have more than one year's W-2s in a tape or diskette file

Proper Order of Records For File With More Than One Employer

- Make sure that there are employee Code RW and Code RS records following each Code RE record. Delete any Code E record (and do not write a Code RT record) for an employer that has no employees to report for the tax year.

Money Amounts

- Negative money amounts must not be included in money fields under any circumstances.
- Money fields that are not applicable to your company should be zero filled.
- Report money amounts in dollars and cents without a decimal or dollar sign.
- Money amounts must be in the exact field positions prescribed in the instructions, right justified and zero filled.

Filing requirements:

Submitter Record: (RA)

- The RA record must be the first data record on each file.
- The address must have entries specific enough to ensure proper delivery precisely according to the specifications.

Employer Record: (RE)

- Generate a new record each time you change information on any field on this record.

Employee Wage Record: (RW & RO)

- Following each RE record include the RW record (for that RE record) immediately followed by the OPTIONAL RO record.
- The RO record is required if one or more of the fields must be completed because the field applies to an employee.
- If just one field applies, the entire record must be completed.
- Do NOT complete the RO record if only blanks and zeros would be entered in positions 3-512.
- records may be intermixed with RW-RO combinations if some employees have information for an RO record and some do not.

State Record: (RS)

- This is a required record for the state of Idaho. This record should follow its related RW record or OPTIONAL RO record.
- There are multiple state records for an employee. Include all of the state records for the employee immediately after the related RW or RO record.

Total Records: (RT & RU)

- The RT record must be generated for each RE record.
- The RU record is OPTIONAL, but is REQUIRED if an RO record is prepared.
- If just one field applies, the entire record must be completed.
- Do NOT complete a RU record if only zeros would be entered in positions 3-512.

Final Record: (RF)

- This must be the last record on the file.
- This record must appear only once on each file.
- Do NOT create a file that contains any data recorded after the RF record.